

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

***In re:***

**ARMSTRONG FLOORING, INC., et al.,  
  
Debtors.<sup>1</sup>**

§  
§ **Chapter 11**  
§  
§ **Case No. 22-10426 (MFW)**  
§  
§ **(Jointly Administered)**  
§  
§ **Related Docket Nos. 182, 240, and 252**

**AMENDED DECLARATION OF DISINTERESTEDNESS OF RYAN, LLC PURSUANT  
TO THE ORDER AUTHORIZING THE EMPLOYMENT AND PAYMENT OF  
PROFESSIONALS USED IN THE ORDINARY COURSE OF BUSINESS**

I, KRISTI BRYANT, pursuant to 28 U.S.C. § 1746, declare as follows:

1. I am a Principal of Ryan, LLC, identified as “Ryan and Company” in the Schedule of Ordinary Course Professionals (the “Firm”), which maintains offices at Three Galleria Tower, 13155 Noel Road, Suite 100, Dallas, Texas 75240.

2. This Declaration is submitted in connection with an Order of the United States Bankruptcy Court for the District of Delaware, entered on June 1, 2022, authorizing the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) to employ and compensate certain professionals in the ordinary course of business during the pendency of their Chapter 11 cases (the “Chapter 11 Cases”).

3. The Debtors have requested the Firm to provide property tax and transaction tax advisory and consulting services, including among others, transaction tax compliance services, on behalf of the Debtors and to minimize tax liabilities of the Debtors, and the Firm has agreed to provide such services (the “Services”).

4. The Firm is not a legal services firm.

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of their respective tax identification numbers, are as follows: Armstrong Flooring, Inc. (3305); AFI Licensing LLC (3265); Armstrong Flooring Latin America, Inc. (2943); and Armstrong Flooring Canada Ltd. (N/A). The address of the Debtors’ corporate headquarters is PO Box 10068, 1770 Hempstead Road, Lancaster, PA 17065.

5. The Firm provided the Services to the Debtors prior to the filing of the Debtors' chapter 11 cases on May 8, 2022.

6. In consideration of the Services to be provided by the Firm, Debtors and the Firm have entered into agreements whereby the Firm shall be compensated based on either a fixed-fee basis ("Fixed-Fee"), an hourly-fee basis ("Hourly-Fee"), or a performance-based fee structure ("Performance-Fee"). The Firm's current Performance-Fee rates are 25% to 40% of total tax savings or reduction achieved by the Firm on appeal. The Firm's Fixed-Fee and Hourly-Fee billing rates, subject to change from time to time, are \$75-\$500 per hour. In the normal course of its business, the Firm revises its hourly billing rates on the 1st day of January each year and requests that effective the 1st day of January each year, the aforementioned rates be revised to the Firm's regular hourly rates, which will be in effect at that time.

7. The Firm may have performed the Services in the past, may currently perform the Services and may perform the Services in the future in matters unrelated to the Debtors or the Chapter 11 Cases, for persons that are parties-in-interest in the Debtors' Chapter 11 Cases. To the best of my knowledge, the Firm does not perform the Services for any such person in connection with the Chapter 11 Cases or have any relationship with any such person, its attorneys, or its accountants that would be adverse to the Debtors or their estates.

8. Neither I nor any principal, partner, director, officer, etc. of or professional employed by, the Firm, insofar as I have been able to ascertain, holds, or represents any interest adverse to, the Debtors or their estates with respect to the matter(s) upon which the Firm is to be employed.

9. Neither I nor any principal, partner, director, officer, etc. of or professional employed by, the Firm has agreed to share or will share any portion of the compensation to be

received from the Debtors with any other person other than the principals and regular employees of the Firm, as permitted by 11 U.S.C. § 504(b).


10. The Firm has secured for the Debtors certain refunds and/or reductions prior to the Petition Date. As a result, the Firm alleges the Debtors owe the Firm at least \$301,846.49 for the Services rendered prepetition. The Firm, however, has agreed to waive its prepetition claim.

11. The Firm is conducting further inquiries regarding its retention by any creditors of the Debtors, and upon conclusion of that inquiry, or at any time during the period of its employment, if the Firm should discover any facts bearing on the matters described herein, the Firm will supplement the information contained in this Declaration.

12. I declare under penalty of perjury that, to the best of my knowledge and belief after reasonable inquiry, the foregoing is true and correct.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on this the 24th day of August 2022.

  
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Kristi Bryant  
Declarant